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ER 5-7013

24 JUN 1954

MEMORANDUM FOR: Chief, Project Administrative Planning Staff

SUBJECT : Administrative Plan, [REDACTED]

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1. I would like to suggest modification in the relatively standardized language used in administrative plans as typified in paragraphs 7. and 8. of subject Plan.

2. If one reads these two paragraphs in relationship to each other, I believe it is apparent that the meaning is completely obscure, if not contradictory. In brief, paragraph 7. authorizes the Finance Division to accept receipts for funds paid out as final accountings. Paragraph 8. authorizes the Finance Division to accept financial accounting reports for appropriate recording.

3. In the financial sense, the word "accounting" is generally understood, and some dictionaries define the word, as involving a "record of debit and credit or a series of items under one heading in a company's ledger." If, therefore, the provisions of paragraph 7. are correct in stating that receipts constitute "final accountings," there obviously would be no need for paragraph 8., which implies that the accounting or recording process has not actually ended.

4. My version of correct and meaningful expression of these provisions for this and other similar projects is as follows:

a. The Finance Division is authorized to charge off to current costs subsidy payments within the scope of this Project upon submission of the required receipts.

b. The Finance Division is authorized to charge off appropriate portions of its memorandum account of unexpended subsidies upon the submission of the required financial accounting reports.

5. The above revised language does two things:

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a. It is no longer contradictory, but is consistent with the actual accounting procedures prescribed in the official Manual of General Ledger Accounts.

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b. It reflects the authority and responsibility of the Comptroller's Office not merely to accept receipts and accountings for bookkeeping entries, but only to accept such receipts and reports as are required by the Administrative Plan.

[REDACTED]
Special Assistant to the
Deputy Director (Administration)

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SA/DDA:EDE:mj ✓
1-DDA chrono
1-DDA subject Proj misc - [REDACTED]

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